

Washington State Auditor's Office

Audit Report

Audit Services

Report No. 5790

CLARK COLLEGE

Agency No. 635

July 1, 1995 Through June 30, 1996

Issue Date: March 14, 1997

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CLARK COLLEGE
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Overview

We performed the statewide single audit of the state of Washington for the fiscal year ended June 30, 1996. In accordance with the Single Audit Act of 1984, we audited the state as an entity, rather than each agency separately. The results of this audit will be published in a statewide single audit report which includes the following:

- An opinion on the financial statements.
- A report on internal control structure-related matters based solely on an assessment of control risk made as part of the audit of the financial statements.
- A report on compliance with laws and regulations that may have a material effect on the financial statements.
- An opinion on supplementary Schedule of Federal Financial Assistance.
- A report on internal controls over federal financial assistance.
- An opinion on compliance with specific requirements applicable to major federal financial assistance programs.
- A report on compliance with general requirements applicable to federal financial assistance programs.
- A report on compliance with laws and regulations applicable to nonmajor federal financial assistance program transactions tested.
- A Schedule of Findings and Schedule of Questioned Costs.

The work performed at Clark College included procedures to satisfy the requirements of the 1996 statewide single audit and supplemental reviews and tests deemed necessary in the circumstances.

There were no findings or questioned costs for the Clark College.

Brian Sonntag, CGFM
State Auditor

December 10, 1996

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Status Of Prior Findings

The finding contained in the prior audit report was resolved as follows:

1. The Associated Students Of Clark College (ASCC) Should Reconcile ID Cards To The Revenue Deposited

Resolution: *The college's ASCC now reconciles ID cards sold to revenue deposited.*

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Directory Of Officials

		<u>Term</u>	<u>Expiration</u>
Board of Trustees:			
Chair	Victor Clausen	5	September 30, 1998
	Holly Echo-Hawk Middleton	5	September 30, 1997
	Sally Schaefer	5	September 30, 2000
	William Morris	5	September 30, 2001
	Charles Fromhold	5	September 30, 1999

President	Earl P. Johnson
Dean of Faculty	Richard D. Fulton
Dean of Administrative Services	Anthony D. Birch
Dean of Students	Tana L. Hasart
Assistant Attorney General	Bonnie Y. Terada

Mailing Address

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